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August 14, 2002

Mr. Jonathan G. Katz Secretary Securities and Exchange Commission 450 Fifth Street, NW Washington, DC 20549

Re:

File No. 4-460, Order requiring the Filing of Sworn Statements Pursuant to

Section 21(a)(1) of the Securities Exchange Act of 1934

Dear Mr. Katz:

Pursuant to the June 27, 2002 Order issued by the Securities and Exchange Commission, enclosed are the required Statement under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings and Statement under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings for PSS World Medical, Inc. as signed on August 14, 2002 by David A. Smith, President and Chief Executive Officer, and David M. Bronson, Senior Vice President and Chief Financial Officer.

PSS World Medical, Inc.'s quarterly report on Form 10-Q for the three months ended June 28, 2002 was filed with the Commission on Monday, August 12, 2002.

If there are questions, please contact me at (904) 380-4520.

Very truly yours,

Lesli A. Schmachtenberger

Director of Financial Reporting

Enclosures

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Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

- I, David M. Bronson, state and attest that:
- (1) To the best of my knowledge, based upon a review of the covered reports of PSS World Medical, Inc., and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered
 report, in light of the circumstances under which they were made, not misleading as of the end of
 the period covered by such report (or in the case of a report on Form 8-K or definitive proxy
 materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Annual Report on Form 10-K for the fiscal year ended March 29, 2002 of PSS World Medical, Inc.;
 - All reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of PSS
 World Medical, Inc. filed with the Commission subsequent to the filing of the Form 10-K
 identified above; and
 - · Any amendments to any of the foregoing.

Dated: August 14, 2002

Senior Vice President and Chief Financial Officer

Subscribed and sworn to before me this $l \frac{l}{l}$ day of

ALLOUST 2002.

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Notary Public

My Commission Expires:

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November 3, 2003

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